

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**46 Sheridan
0819 Westby K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	650,280.05	616,534.80	0.00	33,745.25	0.00	0.00
221X Improvement of Instruction Services	919.70	919.70	0.00	0.00	0.00	0.00
222X Educational Media Services	49,305.28	49,305.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,966.92	97,966.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	51,205.63	51,205.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,724.11	0.00	6,724.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	198,111.19	147,839.13	0.00	50,272.06	0.00	0.00
27XX Student Transportation Services	89,538.81	56,138.81	0.00	33,400.00	0.00	0.00
31XX Food Services	51,048.48	51,048.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,713.11	23,713.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,284.04	34,396.04	0.00	4,888.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,144.00	0.00	XXXXXXXXXX	1,144.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	6,301.33	6,301.33	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,265,542.65	1,135,369.23	6,724.11	123,449.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,265,542.65					
Line A	Preliminary Indirect Cost Rate [C divided by B] 6,724.11/1,135,369.23		0.59%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

46 Sheridan
0822 Medicine Lake K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	972,435.98	945,911.98	0.00	26,524.00	0.00	0.00
21XX Support Services - Students	25,289.49	25,289.49	0.00	0.00	0.00	0.00
222X Educational Media Services	28,049.29	28,049.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,893.45	93,984.45	0.00	909.00	0.00	0.00
24XX Support Services - School Administration	46,471.42	46,471.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,627.40	0.00	46,451.21	176.19	0.00	0.00
26XX Operation and Maintenance of Plant Services	170,744.59	165,594.59	0.00	5,150.00	0.00	0.00
27XX Student Transportation Services	191,454.90	130,775.40	0.00	60,679.50	0.00	0.00
31XX Food Services	69,729.44	69,729.44	0.00	0.00	0.00	0.00
33XX Community Services	15,131.87	15,131.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,546.87	13,546.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,940.44	43,575.57	0.00	364.87	0.00	0.00
4XXX Facilities Acquisition and Construction Services	155,325.01	0.00	XXXXXXXXXX	155,325.01	0.00	0.00
Totals	1,873,640.15	1,578,060.37	46,451.21	249,128.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,873,640.15					
Line A	Preliminary Indirect Cost Rate [C divided by B] 46,451.21/1,578,060.37		2.94%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**46 Sheridan
0828 Plentywood K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,787,990.67	1,787,990.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,256.62	50,256.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,295.45	13,295.45	0.00	0.00	0.00	0.00
222X Educational Media Services	60,185.37	60,185.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	170,739.31	170,739.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	157,256.74	157,256.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,262.45	4,010.66	50,251.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	276,306.98	276,306.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	382,589.34	154,764.34	0.00	227,825.00	0.00	0.00
31XX Food Services	140,946.96	140,946.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	46,302.83	46,302.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	98,424.40	98,424.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	70,555.46	70,555.46	XXXXXXXXXX	0.00	0.00	0.00
Totals	3,309,112.58	3,031,035.79	50,251.79	227,825.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,309,112.58					
Line A	Preliminary Indirect Cost Rate [C divided by B] 50,251.79/3,031,035.79		1.66%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**46 Sheridan
0831 Outlook K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	430,875.38	412,152.02	0.00	18,723.36	0.00	0.00
222X Educational Media Services	667.84	667.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,368.88	130,368.88	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,758.99	76,833.99	0.00	10,925.00	0.00	0.00
27XX Student Transportation Services	40,771.55	40,472.57	0.00	298.98	0.00	0.00
31XX Food Services	43,166.82	43,166.82	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,963.10	3,611.50	0.00	351.60	0.00	0.00
34XX Extracurricular - Activities	9,001.53	9,001.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,954.96	15,954.96	0.00	0.00	0.00	0.00
Totals	762,529.05	732,230.11	0.00	30,298.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	762,529.05					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/732,230.11		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

46 Sheridan
9693 Sheridan/Daniels Coop

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
21XX Support Services - Students	41,518.10	41,518.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,645.30	4,645.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	103,369.00	103,369.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	149,532.40	149,532.40	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	149,532.40					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/149,532.40		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.